



STATE OF CONNECTICUT
DEPARTMENT OF REVENUE SERVICES

IP 2004(3.2)

25 Sigourney Street
Hartford CT 06106-5032

INFORMATIONAL PUBLICATION

**Topical Index to Rulings and Administrative Pronouncements
Covering Corporation Business Tax
(as of July 1, 2004)**

Consult Numerical Index, **IP 2004(4.2)**, to determine if a ruling or pronouncement has been affected by a later issued ruling or pronouncement.

To preview and download most DRS documents listed, go to the DRS Web site at **www.ct.gov/DRS** and click on ***Publications***. For Connecticut agency regulations, click on ***Research***.

If a **Topic Heading** refers to another topic followed by an index code, consult the most recent edition of the appropriate index for information.

Key to Index Codes:

I = **IP 2004(2.2)** Topical Index to Income Tax

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Informational Publication: IP 95(2), IP 95(2.1)

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Informational Publication: IP 95(2), IP 95(2.1), IP 2001(17)

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Special Notice: SN 99(4), SN 2002(14)

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- **Internet:** Preview and download forms and publications from the DRS Web site at **www.ct.gov/DRS**
 - **DRS TAX-FAX:** Call **860-297-5698** from the handset attached to your fax machine and select from the menu. Only forms (not publications) are available through TAX-FAX.
 - **Telephone:** Call **860-297-4753** (from anywhere), or **1-800-382-9463** (in-state) and select **Option 2** from a touch-tone phone.
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Paperless Filing Methods (fast, easy, free, and confidential):

- **For business returns:** Use ***Fast-File*** to file sales and use taxes, business use tax, room occupancy tax, estimated corporation tax, business entity tax, or withholding tax returns over the Internet. Visit the DRS Web site at **www.ct.gov/DRS** and click on ***File/Register OnLine***.
- **For resident income tax returns:** Use ***WebFile*** to file personal income tax returns over the Internet. Visit the DRS Web site at **www.ct.gov/DRS** and click on ***File/Register OnLine***.